

 सत्यमेव जयते	राजस्थान राजपत्र विशेषांक	RAJASTHAN GAZETTE Extraordinary
	साधिकार प्रकाशित	Published by Authority
	आषाढ 17, बुधवार, शाके 1942-जुलाई 8, 2020 Asadha 17, Wednesday, Saka 1942-July 8, 2020	

भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये

कानूनी आदेश तथा अधिसूचनाएं।

FINANCE DEPARTMENT

(TAX DIVISION)

NOTIFICATION

Jaipur, July 06, 2020

S.O.292 .-In exercise of the powers conferred by sub-section (1) of section 50 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017) read with section 148 of the said Act, the State Government, on the recommendations of the Council, hereby makes the following further amendment in this department's notification No.F.12(56)FD/Tax/2017-Pt-I-39, dated the 29th June, 2017, namely:-

In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely: -

“Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:--

Table

S. No. (1)	Class of registered persons (2)	Rate of interest (3)	Tax period (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter till 24 th day of June, 2020	February, 2020, March 2020, April, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the State.	Nil till the 30 th day of June, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	February, 2020
		Nil till the 5 th day of July, 2020, and 9 per cent	March, 2020

		thereafter till the 30 th day of September, 2020	
		Nil till the 9 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	April, 2020
		Nil till the 15 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	May, 2020
		Nil till the 25 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	June, 2020
		Nil till the 29 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	July, 2020.”.

[F.12(46) FD/Tax/2017-Pt-III-200]

**By Order of the Governor,
NISHANT JAIN,
Joint Secretary to the Government.**

Government Central Press, Jaipur.